

1986—Pub. L. 99-514, title XIV, §1431(b), Oct. 22, 1986, 100 Stat. 2729, struck out “certain” after “Tax on” in item for chapter 13.

1976—Pub. L. 94-455, title XX, §2006(b)(1), Oct. 4, 1976, 90 Stat. 1888, added item for chapter 13.

SUBTITLE REFERRED TO IN OTHER SECTIONS

This subtitle is referred to in sections 404, 877, 6019, 6211, 6212, 6213, 6214, 6404, 6501, 6662, 6871, 6901, 7701, 7702 of this title.

CHAPTER 11—ESTATE TAX

Subchapter	Sec. ¹
A. Estates of citizens or residents	2001
B. Estates of nonresidents not citizens	2101
C. Miscellaneous	2201

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 667, 1014, 1040, 2519, 2612, 2624, 2642, 2652, 2661, 2663, 2701, 4980A, 6103, 6161, 6163, 6212, 6314, 6324, 6324A, 6501, 6601, 6662, 6871, 6901, 6905, 7269, 7404, 7463, 7481, 7517, 7851, 7872 of this title.

Subchapter A—Estates of Citizens or Residents

Part	
I.	Tax imposed.
II.	Credits against tax.
III.	Gross estate.
IV.	Taxable estate.

PART I—TAX IMPOSED

Sec.	
2001.	Imposition and rate of tax.
2002.	Liability for payment.

AMENDMENTS

1976—Pub. L. 94-455, title XX, §2001(c)(1)(N)(i), Oct. 4, 1976, 90 Stat. 1853, substituted “Imposition and rate of tax” for “Rate of tax” in item 2001.

§ 2001. Imposition and rate of tax

(a) Imposition

A tax is hereby imposed on the transfer of the taxable estate of every decedent who is a citizen or resident of the United States.

(b) Computation of tax

The tax imposed by this section shall be the amount equal to the excess (if any) of—

- (1) a tentative tax computed under subsection (c) on the sum of—
 - (A) the amount of the taxable estate, and
 - (B) the amount of the adjusted taxable gifts, over

- (2) the aggregate amount of tax which would have been payable under chapter 12 with respect to gifts made by the decedent after December 31, 1976, if the provisions of subsection (c) (as in effect at the decedent's death) had been applicable at the time of such gifts.

For purposes of paragraph (1)(B), the term “adjusted taxable gifts” means the total amount of the taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts which are includible in the gross estate of the decedent.

(c) Rate schedule

(1) In general

If the amount with respect to which the tentative tax to be computed is:	The tentative tax is:
Not over \$10,000	18 percent of such amount.

Over \$10,000 but not over \$20,000.	\$1,800, plus 20 percent of the excess of such amount over \$10,000.
Over \$20,000 but not over \$40,000.	\$3,800, plus 22 percent of the excess of such amount over \$20,000.
Over \$40,000 but not over \$60,000.	\$8,200 plus 24 percent of the excess of such amount over \$40,000.
Over \$60,000 but not over \$80,000.	\$13,000, plus 26 percent of the excess of such amount over \$60,000.
Over \$80,000 but not over \$100,000.	\$18,200, plus 28 percent of the excess of such amount over \$80,000.
Over \$100,000 but not over \$150,000.	\$23,800, plus 30 percent of the excess of such amount over \$100,000.
Over \$150,000 but not over \$250,000.	\$38,800, plus 32 percent of the excess of such amount over \$150,000.
Over \$250,000 but not over \$500,000.	\$70,800, plus 34 percent of the excess of such amount over \$250,000.
Over \$500,000 but not over \$750,000.	\$155,800, plus 37 percent of the excess of such amount over \$500,000.
Over \$750,000 but not over \$1,000,000.	\$248,300, plus 39 percent of the excess of such amount over \$750,000.
Over \$1,000,000 but not over \$1,250,000.	\$345,800, plus 41 percent of the excess of such amount over \$1,000,000.
Over \$1,250,000 but not over \$1,500,000.	\$448,300, plus 43 percent of the excess of such amount over \$1,250,000.
Over \$1,500,000 but not over \$2,000,000.	\$555,800, plus 45 percent of the excess of such amount over \$1,500,000.
Over \$2,000,000 but not over \$2,500,000.	\$780,800, plus 49 percent of the excess of such amount over \$2,000,000.
Over \$2,500,000 but not over \$3,000,000.	\$1,025,800, plus 53% of the excess over \$2,500,000.
Over \$3,000,000	\$1,290,800, plus 55% of the excess over \$3,000,000.

(2) Phaseout of graduated rates and unified credit

The tentative tax determined under paragraph (1) shall be increased by an amount equal to 5 percent of so much of the amount (with respect to which the tentative tax is to be computed) as exceeds \$10,000,000 but does not exceed \$21,040,000.

(d) Adjustment for gift tax paid by spouse

For purposes of subsection (b)(2), if—

- (1) the decedent was the donor of any gift one-half of which was considered under section 2513 as made by the decedent's spouse, and

- (2) the amount of such gift is includible in the gross estate of the decedent,

any tax payable by the spouse under chapter 12 on such gift (as determined under section 2012(d)) shall be treated as a tax payable with respect to a gift made by the decedent.

(e) Coordination of sections 2513 and 2035

If—

- (1) the decedent's spouse was the donor of any gift one-half of which was considered under section 2513 as made by the decedent, and

- (2) the amount of such gift is includible in the gross estate of the decedent's spouse by reason of section 2035,